

## Sampling in tax audit

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### Abstract

Today we face the necessity to find a special approach to validating tax report indexes. That is why it becomes urgent to use sampling for validation. In auditing practice, they apply a statistical (probabilistic) and non-statistical (estimating) approaches to sampling. It is reasonable to use sampling aimed at monetary misstatement check (monetary unit sampling) as a sampling method. In other countries, monetary unit sampling is often called PPS (probability proportional to the size). PPS method consists in selecting according to the cost parameter of a document. That is, the larger the sum, the higher the probability for the document to get into sampling. © IDOSI Publications, 2014.

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### Keywords

Audit evidences, Audit sampling, Auditing procedure, Monetary method, Tax audit Stratification, Tax report